

Exhibit B

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May 22, 2014

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Via Email and US Mail

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Re: Adv. Pro. No. 10-04683 (SMB); *Irving H. Picard, Trustee for the liquidation of Bernard L. Madoff Investment Securities LLC v. Laurel Kohl, individually and as a joint tenant, and Jodi M. Kohl, individually and as a joint tenant*, in the United States Bankruptcy Court for the Southern District of New York.

Dear Counsel:

This letter is to serve as a reminder that the Trustee has not yet received Laurel and Jodi Kohl's Initial Disclosures in the above referenced matter. Pursuant to the parties' Case Management Notice, Initial Disclosures were due on March 11, 2014. In an email dated March 26, 2014, you informed counsel for the Trustee that you were in the process of reviewing documents and expected to send them out the following week. Since that time, however, we have not received the disclosures nor have you responded to voice mails inquiring as to status.

Before taking further action as provided for by the Local Rules of the United States Bankruptcy Court or seeking court intervention, we are extending, as a professional courtesy, this reminder of your client's obligation to provide Initial Disclosures.

If you have previously sent the disclosures and accompanying documents, please let us know when you sent them and to whom they were addressed so that we may locate them.

Gregory Kinois
Paul Holalnder
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If you have any questions regarding any of the above, please feel free to contact me or Marie Carlisle at 713-646-1388.

Regards,


Dean D. Hunt